

## Instructions for Federal Agencies

The Federal Agency will instruct award recipients how to use this form. The Federal Financial Report (FFR) may be used to:

- report the “Status of Federal Cash” (lines a through c) either for a single award or for multiple awards (by using page 2); **OR**
- report all Federal and recipient expenditures for a single award (lines d – q); **OR**
- report both the “Status of Federal Cash” and all Federal and recipient expenditures for a single award (completing all lines on the report).

### Reporting Frequency:

- The Federal Financial Report (FFR) may be required on a quarterly, semi-annual, or annual basis. The Federal Agency shall determine the frequency of the FFR for each project or program, considering the size and complexity of the particular project or program. A final report shall be required at the completion of the agreement.
- The following report period end dates may be used for the FFR: 3/31, 6/30, 9/30 and/or 12/31.
- The Federal Agency shall require recipients to submit the FFR, regardless of the frequency of the report, no later than 30 days after the end of each specified reporting period. Extensions of reporting due dates may be approved by the Federal awarding agency upon request of the recipient. Final reports shall be submitted no later than 90 days after the project end date.
- The Federal Agency shall inform recipients of the reporting frequency, the periods covered by each report, and the dates the reports are due.

# FEDERAL FINANCIAL REPORT

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, attach page 2)		OMB Approval No.	Page <b>1</b>	of pages
3. Recipient Organization (Name and complete address including Zip code)						
4. Universal Identifier Number		5. Recipient Account Number or Identifying Number (To report multiple grants, attach page 2)		6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No		7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Funding/Grant Period From: (Month, Day, Year)		To: (Month, Day, Year)		9. Period Covered by this Report From: (Month, Day, Year)		To: (Month, Day, Year)
10. Transactions				I. Previously Reported	II. Current Period	III. Cumulative
Status of Federal Cash (To report multiple grants, attach page 2):						
a. Cash Receipts						
b. Cash Disbursements						
c. Cash on hand (line a minus b)						
Status of Federal Expenditures and Unobligated Balance:						
d. Total Federal funds authorized						
e. Federal share of expenditures						
f. Federal share of unliquidated obligations (current period)						
g. Total Federal share (sum of lines e and f)						
h. Unobligated balance of Federal funds (line d minus g)						
Status of Recipient Share:						
i. Total recipient share required						
j. Recipient share of expenditures						
k. Recipient share of unliquidated obligations (current period)						
l. Total recipient share (sum of lines j and k)						
m. Remaining recipient share to be provided (line i minus l)						
Program Income:						
n. Program income expended in accordance with the deduction alternative						
o. Program income expended in accordance with the addition alternative						
p. Unexpended program income (current period)						
q. Total Federal program income earned (sum of lines n,o and p)						
11. Indirect Expense	a. Type of Rate (place "X" in the appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed					
	b. Rate	c. Base	d. Total Amount		e. Federal Share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:						
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures and unliquidated obligations are for the purposes set forth in the award documents.						
a. Typed or Printed Name and Title of Certifying Official				c. Telephone (Area code, number and extension)		
				d. Email address		
b. Signature of Authorized Certifying Official				e. Date Report Submitted		
				14. Agency use only:		

Prescribed by OMB A-102 and A-110



(Attachment for reporting multiple grants)

1. Federal Agency and Organizational Element to which report is submitted (Box 1 on Page 1)		2. Recipient Organization (Box 3 on Page 1)	3. Universal Identifier Number (Box 4 on Page 1)
4. Period covered by this report (Box 9 on page 1) From (month, day, year):		To (month, day, year):	
5. List information below for each grant covered by this report. Use additional pages if more space is required.			
Federal Grant Number	Recipient Account Number	Net Disbursement	Cumulative Net Disbursement
		\$	\$
TOTALS (Should correspond to the amounts on Line 10 b, columns II and III from Page 1)		\$	\$

### **Federal Financial Report Line Item Instructions**

The Federal Agency will instruct award recipients how to use this form. The Federal Financial Report (FFR) may be used to:

- report the “Status of Federal Cash” (lines a through c) either for a single award or for multiple awards (by using page 2); **OR**
- report all Federal and recipient expenditures for a single award (lines d – q); **OR**
- report both the “Status of Federal Cash” and all Federal and recipient expenditures for a single award (completing all lines on the report).

To report the “Status of Federal Cash” for multiple awards, complete page 2 of the form and do not complete the following lines on page 1: 2, 5, 6, 8, 10d-q, and 11.

# **PAGE 1**

FFR Box Number	Reporting Item	Instructions
<b>Cover Information</b>		
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter name of the Federal Agency to which report is submitted.
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	Enter grant number assigned to recipient by the Federal Agency. For multiple grants, report this information on page 2 and indicate reference to page 2 in this box. <i>Do not complete this line if reporting for multiple awards.</i>
3	Recipient Organization (Name and complete address including Zip Code)	Enter name and address of recipient organization.
4	Universal Identifier Number	Enter the recipient organization's Universal Identifier Number.
5	Recipient Account Number or Identifying Number	Enter account number or any other identifying number used by the recipient. For recipient use only; not required by the Federal Agency. For multiple grants, report this information on page 2 and indicate reference to page 2 in this box. <i>Do not complete this line if reporting for multiple awards.</i>
6	Final Report (Yes/No)	Mark appropriate box. Check "yes" only if this is the final report for the grant. <i>Do not complete this line if reporting for multiple awards.</i>
7	Basis of Accounting (Cash/Accrual)	Mark appropriate box.
8	Funding/Grant Period, From: (Month, Day, Year)	Enter the beginning and ending dates of the current funding period. NOTE: If this is a multi-year program, the Federal agency may require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period". <i>Do not complete this line if reporting for multiple awards.</i>
	Funding/Grant Period ,To: (Month, Day, Year)	See above
9	Period Covered by this Report, From: (Month, Day, Year)	Enter beginning and ending dates of the current period (amounts to be reported in column II of line item 10) of this report.
	Period Covered by this Report, To: (Month, Day, Year)	See above
10	Transactions	The purpose of columns I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report in the same funding period. If this is the first report of the funding period, leave the column I blank. The amounts entered in column II will be for the period indicated in line item 9. The amounts included in column III are the sum of columns I and II. If this is the only report of the funding period, enter amounts in column III and leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.

<b>Status of Federal Cash:</b>		
10a	Cash Receipts	Enter the amount of cash received from this funding agency.
10b	Cash Disbursements	Enter the amount of cash disbursed for Federal share. (For multiple grants, report each grant separately on page 2. The total on page 2 should reconcile to the amounts reported on page 1.)
10c	Cash on hand (line a minus b)	Enter the amount of line a minus line b.
<b>Status of Federal Expenditures and Unobligated Balance:</b> <i>Do not complete this section if reporting for multiple awards.</i>		
10d	Total Federal funds authorized	Enter the total Federal funds authorized for the current funding period.
10e	Federal share of expenditures (line e equals line b for cash basis reporting)	Enter the amount of Federal funds expended (less any rebates, refunds or other credits). For reports prepared on the cash basis, expenditures are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses <i>charged</i> , the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on the accrual basis, expenditures are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses <i>incurred</i> , the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods or other property received, for services performed by employees, contractors, subgrantees, and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
10f	Federal share of unliquidated obligations (current period only)	Enter the Federal share of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. For cash basis reporting, this is the amount of obligations incurred which have not been paid. For accrual basis reporting, this is the amount of obligations incurred for which an expenditure has not been recorded. On the final report, this line must be zero.
10g	Total Federal share (sum of lines e and f) (This Period)	Enter the sum of lines e and f.
10h	Unobligated balance of Federal funds (line d minus g)	Enter the amount of line d minus line g.

<b>Status of Recipient Share:</b> <i>Do not complete this section if reporting for multiple awards.</i>		
10i	Total Recipient share required	Enter the required recipient funds to be provided (required match or cost sharing amount).
10j	Recipient share of expenditures	Enter the amount of recipient funds expended as defined in 10 e. Program income used to finance the non-Federal share of the project or program should be included this amount.
10k	Recipient share of unliquidated obligations (current period only)	Enter the recipient share of unliquidated obligations, including unliquidated obligations to subgrantees and contractors, as defined in 10 f. On the final report, this line must be zero.
10l	Total Recipient share (sum of lines j and k) (This Period)	Enter the sum of lines j and k. Recipient share can exceed required match amount as stated in 10 i.
10m	Remaining recipient share to be	Enter amount of line i minus line l. If recipient share in line 10

	provided (line i minus l) (Cumulative)	l is greater than the required match amount in 10 i, enter zero.
<b>Program Income:</b> <i>Do not complete this section if reporting for multiple awards.</i>		
10n	Program income expended in accordance with the deduction alternative	Enter the amount of program income that was deducted from the total project or program allowable cost in determining the net allowable costs on which the Federal share of costs is based.
10o	Program income expended in accordance with the addition alternative	Enter the amount of program income that was added to funds committed to the project by the Federal Agency and recipient and used to further eligible project or program activities.
10p	Unexpended program income (current period only)	Enter the Federal amount of program income that has been earned but not expended.
10q	Total Federal program income earned (sum of lines n, o and p) (Cumulative)	Enter the sum amount of lines n, o and p.
11a	Indirect Expense, Type of Rate (Provisional, Predetermined, Final, or Fixed)	Mark appropriate box.
11b	Indirect Expense, Rate	Enter the indirect cost rate in effect during the reporting period.
11c	Indirect Expense, Base	Enter the amount against which the rate was applied for the current reporting period.
11d	Indirect Expense, Total Amount	Enter the amount of line b times line c.
11e	Indirect Expense, Federal Share	Enter the dollar amount of the Federal share of line 11 d. NOTE: If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project and the Federal share of indirect expense charged to the project to date.
<b>Remarks and Certification</b>		
12	Remarks	Enter any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation, if applicable.
13a	Typed or Printed Name and Title Of Certifying Official	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized Certifying Official	Authorized certifying official must sign here.
13c	Telephone (Area Code, number and extension)	Enter telephone number (including area code and extension) of individual listed in line 13 a.
13d	Email address	Enter the email address of the individual listed in 13 a.
13e	Date Report Submitted	Enter the date the form is submitted to the Federal agency.
14	Agency Use Only	This section is reserved for Federal Agency Use.

**PAGE 2** (To be completed only if reporting for multiple awards)

<b>FFR Box Number</b>	<b>Reporting Item</b>	<b>Instructions</b>
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter name of the Federal Agency to which report is submitted. Same as Box 1 on Page 1.
2	Recipient Organization	Enter only the name of the recipient organization.
3	Universal Identifier Number	Enter the recipient organization's Universal Identifier Number.
4	Period Covered by this Report, From: (Month, Day, Year)	Enter beginning and ending dates of the current period (amounts to be reported in column II of line item 10) of this report.
	Period Covered by this Report, To: (Month, Day, Year)	See above.
5	Federal Grant Number	List the grant numbers assigned to recipient by the Federal Agency.
	Recipient Account Number	List the account numbers or any other identifying number used by the recipient. For recipient use only; not required by the Federal Agency.
	Net Disbursement	Enter the amount of cash disbursed in the current period for Federal share. The column total on page 2 should reconcile to the amount reported on page 1 in box 10b, column II.
	Cumulative Net Disbursement	Enter the cumulative amount of cash disbursed for Federal share. The column total on page 2 should reconcile to the amount reported on page 1 in box 10b, column III.